## **ABSTRACT OF THE INVENTION**

Multiple epitaxial layers are grown on the front side of a p silicon substrate and no layers are grown on the other side. Among the multiple epitaxial layers the one in contact with the silicon substrate is a first p<sup>+</sup> epitaxial layer. Since the epitaxial layer is in contact with the p<sup>+</sup> layer, gettering can be efficiently done also in a low-temperature device manufacturing process, thereby improving the manufacturing yield of an epitaxial wafer. Therefore the manufacturing cost of an epitaxial wafer is reduced.